



Certified Public Accountants

January 15, 2002

Ms. Renata B. Hesse
Antitrust Division
U.S. Department of Justice
601 D Street, N.W., Suite 1200
Washington, D.C. 20530

Via Fax #202-307-1454

Dear Ms Renata:

As a concerned mother and business professional, I would like to lend my support to the Microsoft settlement. We as a country are in an economic downturn. Because of the legal problems and many legal battles fought by Microsoft in the past several years, Microsoft was taken it on the chin as far as its public image is concerned. I am of the opinion that if Microsoft is guilty of anything it has been of helping the citizens of the United States recover from the September 11th attacks.


Microsoft is responsible for The Red Cross Family Registration Web site, which has not only helped locate more than 1,100 people who were lost because of the September 11th attacks but has united hundred of families who would have otherwise not known how to get in touch with their loved ones. This was the first time in history that people were able to register online and let friends and family know they were okay. Microsoft's New York district even set up a command center on the 18th floor of its building to help authorities create a DNA database to identify victims as well as offering various other areas of technical expertise. Microsoft has united with the American people and transformed itself into a disaster relief center where they have worked with several non-profit organizations to offer their services wherever they were needed.

As a practicing CPA whose client base lies in small business, I can attest to the extraordinary impact Microsoft has had on the economic development of our country. I believe there is a direct correlation between the development and promotion of technology based on the innovations of Microsoft and the unprecedented economic boom this country has seen since the founding of this company. Small business is the very foundation of our recent prosperous era and would never have achieved the efficiency it has without Microsoft innovation. Further, only after the ill conceived and baseless attack on Microsoft by our Justice Department has this economy faltered. I believe there is a direct correlation between these two events and hold the Justice Department at least partly accountable for the economic times I, my clients and the entire country find themselves in today.

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As both a professional and a mother, I commend Microsoft for their business expertise and their profound compassion. Thank you for your time and I look forward to helping out in any way that I can to conclude this case.

Sincerely,



Nancy H. Watkins, C.P.A.